

SENATE BILL 2310  
By Bryson

AN ACT to amend Tennessee Code Annotated, Title 4; Title 9; Title 33; Title 49; Title 50; Title 56; Title 67; Title 68 and Title 71, relative to development and funding of programs for employment of persons with disabilities.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. The general assembly finds that:

(1) Lack of employment opportunities discourages and restricts persons with disabilities, inhibits their interactions with their communities, prevents them from achieving self-worth and economic self-sufficiency to the extent of their abilities, and prolongs dependence on government assistance;

(2) Potential employers, both for-profit and nonprofit, need encouragement and assistance in identifying suitable positions and hiring, working with, training, and mentoring persons with disabilities;

(3) Incentives to hire persons with disabilities and to furnish benefits, such as health insurance for such persons, can be provided through franchise and excise tax credits to for-profit employers and grants to nonprofit employers to encourage and enable employers to hire, work with, train, and mentor such persons in their workforces; and

(4) Given the broad spectrum of services provided and the diversity of the persons served, the commissioners of mental health and developmental disabilities, health, and human services, and the deputy commissioner of mental retardation services need authority and flexibility in establishing programs in their respective service areas and in cooperation across different service areas that meet the needs of the diverse populations that they serve and to achieve, to the greatest extent possible, the goal of

obtaining employment with benefits for persons with disabilities thereby lessening their dependence on government assistance.

SECTION 2. Tennessee Code Annotated, Section 67-4-2009, is amended by adding the following language as a new, appropriately designated subdivision:

(10)

(A) There shall be allowed as a credit against the sum of taxes levied under this part and taxes levied under part 21 of this chapter, an amount not to exceed six thousand dollars (\$6,000) per employee for employment of persons with disabilities who are receiving state services. Such credit may be granted to taxpayers who participate in programs developed pursuant to Section 1 of this act by the commissioner of mental health and developmental disabilities, the commissioner of health, and the commissioner of human services, and the deputy commissioner of mental retardation services, acting together or individually, in cooperation with the commissioner of finance and administration. Such programs shall be designed to assist employers in providing full-time or part-time employment for persons with disabilities who are receiving state services and in working with, training, or mentoring such persons. The department of human services, division of rehabilitation services, and the Tennessee committee for employment of people with disabilities shall provide assistance to any such commissioner, if requested.

(B) The commissioner of finance and administration each year shall certify to the commissioner of revenue a taxpayer's participation in the program and the amount of the tax credit for such taxpayer.

(C) The total tax credit each year under programs developed pursuant to this subdivision shall not exceed the expected savings to be achieved during such year by reduction in state services through employment of persons with disabilities.

SECTION 3. Tennessee Code Annotated, Section 67-4-2109, is amended by adding the following language as a new, appropriately designated subsection:

(g)

(1) There shall be allowed as a credit against the sum of taxes levied under this part and taxes levied under part 20 of this chapter, an amount not to exceed six thousand dollars (\$6,000) per employee for employment of persons with disabilities who are receiving state services. Such credit may be granted to taxpayers who participate in programs developed pursuant to Section 1 of this act by the commissioner of mental health and developmental disabilities, the commissioner of health, and the commissioner of human services, and the deputy commissioner of mental retardation services, acting together or individually, in cooperation with the commissioner of finance and administration. Such programs shall be designed to assist employers in providing full-time or part-time employment for persons with disabilities who are receiving state services and in working with, training, or mentoring such persons. The department of human services, division of rehabilitation services, and the Tennessee committee for employment of people with disabilities shall provide assistance to any such commissioner, if requested.

(2) The commissioner of finance and administration shall certify to the commissioner of revenue a taxpayer's participation in the program and the amount of the tax credit for such taxpayer.

(3) The total tax credit each year under programs developed pursuant to this subsection shall not exceed the expected savings to be achieved during such year by reduction in state services through employment of persons with disabilities.

SECTION 4. Tennessee Code Annotated, Title 4, is amended by adding the following language as a new, appropriately designated chapter:

§ 4-52-101.

The commissioner of mental health and developmental disabilities, the commissioner of health, commissioner of human services, and the deputy commissioner of mental retardation services, in cooperation with the commissioner of finance and

administration, and with the assistance of the department of human services, division of rehabilitation services, and the Tennessee committee for employment of people with disabilities, may devise, develop, and implement programs of grants designed to assist persons with disabilities who are receiving state services in obtaining employment with nonprofit organizations. Such grants shall be designed to assist the employer in providing jobs to persons with disabilities and in working with, training, or mentoring such persons. Each such program shall include a statement of purpose, an estimation of the number of persons with disabilities to be employed, an estimation of savings achieved by the expected reduction in state services for persons obtaining employment through such programs, and the maximum amount of such grants that can be awarded.

§ 4-52-102.

No grants shall be awarded under this part by a commissioner without the approval of the commissioner of finance and administration. No grant shall exceed the expected savings to be achieved by reduction in state services through employment of persons with disabilities.

SECTION 4. The commissioner of mental health and developmental disabilities, the commissioner of health, the commissioner of human services, and the commissioner of finance and administration are authorized to promulgate rules and regulations to effectuate the purposes of this act. All such rules and regulations shall be promulgated in accordance with the provisions of Tennessee Code Annotated, Title 4, Chapter 5.

SECTION 5. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 6. This act shall take effect upon becoming a law, the public welfare requiring it